

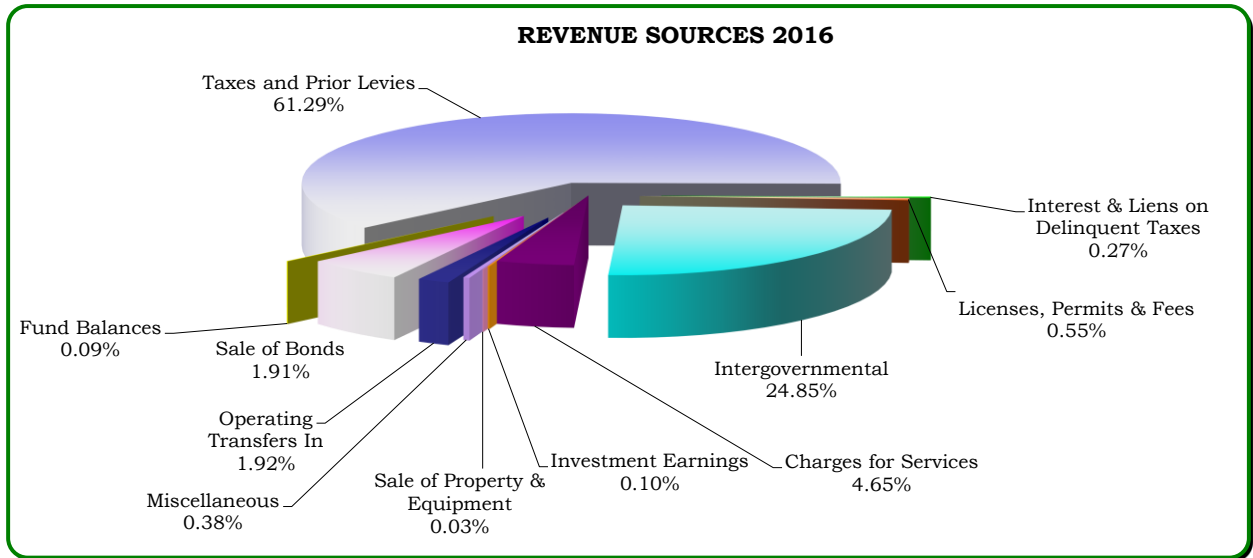
## Operating Budget Summary

### CITY OF BRISTOL Comparative Summary of Sources and Uses of Funds FY 2015 Adopted/ FY 2016 Adopted Budgets

	FY 2015 Adopted Budget	FY 2016 Adopted Budget	FY 2016 Over (Under) FY 2015	Percent Change
<b>Sources:</b>				
Taxes and Prior Levies	\$132,180,885	\$131,914,315	(\$266,570)	(0.20%)
Interest & Liens on Delinquent Taxes	500,000	575,000	75,000	15.00%
Licenses, Permits & Fees	1,100,780	1,189,870	89,090	8.09%
Intergovernmental	50,971,089	53,484,925	2,513,836	4.93%
Charges for Services	11,084,020	10,017,649	(1,066,371)	(9.62%)
Investment Earnings	190,300	223,425	33,125	17.41%
Sale of Property & Equipment	75,000	75,000	0	0.00%
Miscellaneous	693,880	821,335	127,455	18.37%
Operating Transfers In	3,123,020	4,129,240	1,006,220	32.22%
Loans & Sale of Bonds	3,900,000	12,595,815	8,695,815	222.97%
Fund Balances	350,000	195,000	(155,000)	(44.29%)
<b>Appropriated Sources of Funds</b>	<b>\$204,168,974</b>	<b>\$215,221,574</b>	<b>\$11,052,600</b>	<b>5.41%</b>
<b>Uses:</b>				
<b>General City &amp; Other Funds</b>				
Salaries & Wages	\$37,400,275	\$38,601,207	\$1,200,932	3.21%
Employee Benefits	2,877,996	2,507,840	(370,156)	(12.86%)
Contractual Services	16,172,515	14,954,295	(1,218,220)	(7.53%)
Supplies & Materials	4,744,480	4,648,735	(95,745)	(2.02%)
Capital Outlay	7,782,295	20,115,745	12,333,450	158.48%
Miscellaneous/ Other (Insurance)	1,879,598	1,851,927	(27,671)	(1.47%)
Operating Transfers Out	25,400,320	24,603,485	(796,835)	(3.14%)
Contingency	1,074,845	1,101,690	26,845	2.50%
<b>Board of Education</b>				
General Control	2,474,682	2,572,887	98,205	3.97%
Instruction	46,952,715	47,141,180	188,465	0.40%
Transportation	3,493,419	3,578,906	85,487	2.45%
Operation of Plant	6,149,577	6,353,130	203,553	3.31%
Maintenance of Plant	2,240,621	2,262,912	22,291	0.99%
Benefits & Fixed	18,324,345	17,085,798	(1,238,547)	(6.76%)
Athletics & Student	1,736,478	2,025,012	288,534	16.62%
Capital & Technology	1,899,772	1,938,217	\$38,445	2.02%
Special Education	22,886,041	23,063,608	177,567	0.78%
Tuition	679,000	815,000	136,000	20.03%
<b>Appropriated Uses of Funds</b>	<b>\$204,168,974</b>	<b>\$215,221,574</b>	<b>11,052,600</b>	<b>5.41%</b>

Operating Budget Summary - (continued)

**CITY OF BRISTOL, CONNECTICUT  
OPERATING BUDGET FUNDING  
FISCAL YEAR 2016**



The City of Bristol has various revenue sources, each representing a different percentage of total revenues as depicted in the above chart. The total anticipated resources for Fiscal Year 2016 is \$215,221,574. Reserves of \$195,000 for revenue shortfalls have been budgeted from fund balance. The City's major revenue source is property taxes at 61.29% of the budget followed by Intergovernmental revenues (State and Federal) at 24.85%. The following pages describe the various revenue sources and an overview of how revenue sources are estimated and developed.

**Revenue Summary and Analysis**

One of the first steps to prepare the City's budget is to make a reasonable estimate of how much money the City will have to spend on July 1<sup>st</sup>, the start of the fiscal year.

Preliminary estimates are developed in January. The estimates are further refined as information becomes known. The City adopted its 2016 budget on May 18, 2015. Once the budget is adopted, all information is finalized.

It is important to develop conservative revenue estimates, especially with large revenue sources such as taxes and grants (Intergovernmental Revenues). The City is conservative in its revenue estimates as a matter of prudent financial policy.

Tax collection rates are comparatively high and stable. Economic activity in the City has been relatively steady following current economic trends. This activity contributes to other revenue sources such as building permits and real estate conveyance fees.

### Operating Budget Summary - (continued)

These two fees actual collections declined several years ago, due to housing market drops locally and nationwide. The past two years have experienced a reversal of past declines, with modest increases in collections, perhaps in part due to declining unemployment rates. The total increase to the City's roughly 30 state grants overall was a modest \$100,000.

The City budget was approved by charter mandate in May. At that time, preliminary grant estimates received from the State were used.

However, the State legislature held two special sessions the last two days of June and amended several grant amounts for the City in addition to other actions.

One of the more significant grants, in terms of dollars is a one-time municipal grants in aid of \$1.8 million. Since the grant was not budgeted by the City due to timing, a determination of its use will be made once it's received.

A law (state statute) was passed by the legislature capping the mill rate a municipality can bill a residents motor vehicle(s). For 2016-17 the mill rate cannot exceed 29.36 mills. Since Bristol's mill rate is 34.61, the loss of revenue representing the difference between the State's cap amount of 29.36 and the City's actual mill rate will be reimbursed by the State.

The City has the following revenue sources, which are typical for Connecticut municipalities.

- Taxes and Assessments
- Interest & Liens on Delinquent Taxes
- Licenses, Permits & Fees
- Intergovernmental
- Charges for Services
- Investment Earnings
- Sale of Property and Equipment
- Miscellaneous
- Operating Transfers In
- Loans & Sale of Bonds
- Fund Balances

### Taxes

#### Fund: General

Property taxation is by far the largest source of local government revenue. Taxes may be levied (based on assessment) against real estate, personal property and motor vehicles. Other taxes levied and collected are interest and penalties.

It is estimated that the General Fund will yield \$131,914,315 in taxes and assessments for fiscal year 2015-2016, a decrease of \$266,570 over the prior year tax levies. The decrease in tax collections is due to a decrease in the grand list assessment.

The total of all taxable property minus exemptions is commonly known as the "net grand list". Any growth in the net grand list helps to offset any growth in budgeted expenditures, since the mill rate (tax rate) is computed on the basis of the total valuation of all taxable property within the boundaries of the City.

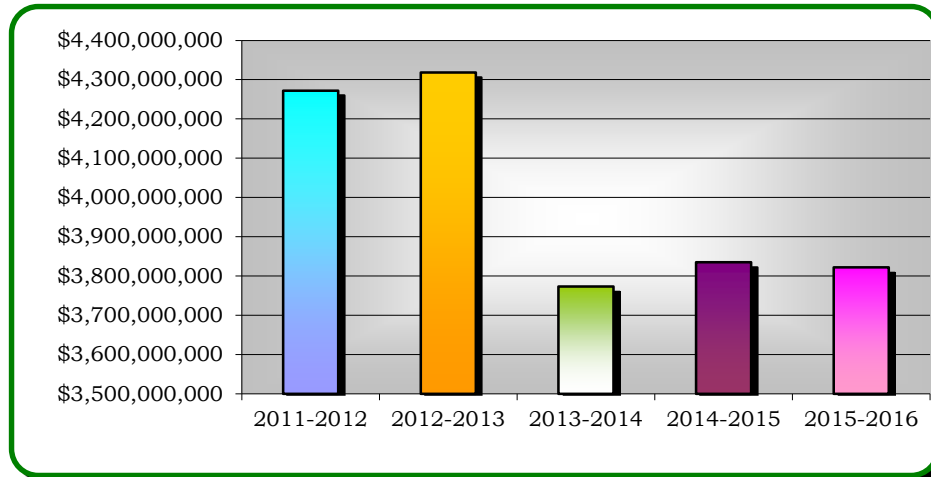
There are positives and negatives in the revenue trends the City is currently experiencing. The more significant trend revenues are reviewed herewith.

## Operating Budget Summary

### Operating Budget Summary - (continued)

The following chart presents the annual net grand list growth for a five-year period.

CITY OF BRISTOL NET GRAND LISTS LAST 5 BUDGET YEARS					
Grand List Year	2010	2011	2012	2013	2014
Budget Year	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
Net Grand List	\$4,271,540,509	\$4,318,104,740	\$3,773,177,053	\$3,835,068,122	\$3,821,929,916



The estimated 2014 Net Grand List (used for the 2015-2016 budget) decreased to \$3,821,929,916. This represents a decrease of \$13,138,206 over the 2013 grand list, primarily due to reductions in real estate valuations of approximately \$12.5 million with the balance of reductions coming from personal property.

In past years there were many mortgage refinancing opportunities due to lower interest rates. Banks now require more tax escrow during the refinancing process, which guarantees tax payments to municipalities. The refinancing process also increases the payment of delinquent taxes because all delinquent taxes must be paid at the time of refinancing, thus reducing the City's outstanding tax collectibles.

Several statistical tables are available behind the appendix tab of this document, which review the history of tax levies and collections, as well as comparative assessed valuation of taxable property. These charts can be found on pages 372, 373 and 376.

## Assessments

### Fund: Sewer Operating

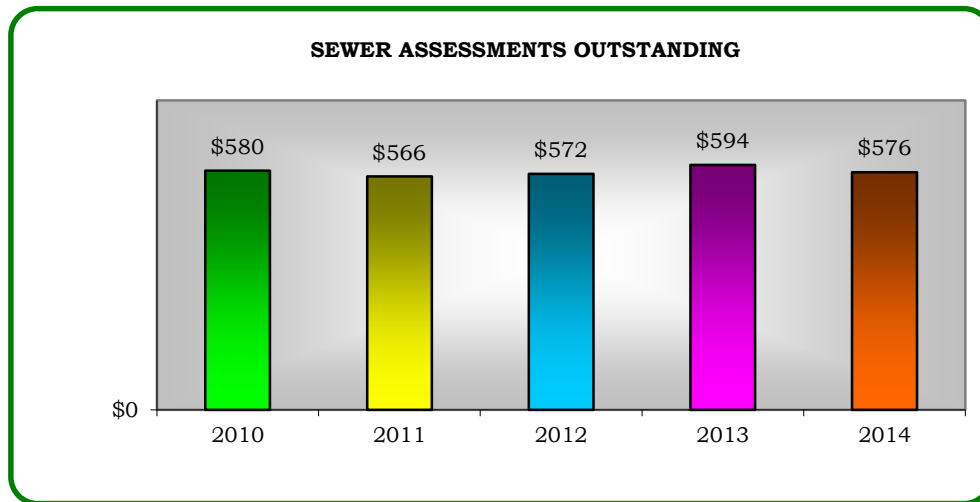
The City does not budget for sewer assessment collections. Initial assessments are levied and accounted for as receivables within the Sewer Operating and Assessment Fund. As receivables are collected, the offsetting account, deferred revenue, is reduced.

Total sewer assessment collections for fiscal year 2014 were \$5,719,000.

## Operating Budget Summary

### Operating Budget Summary - (continued)

<b>CITY OF BRISTOL</b>					
<b>Sewer Assessment Revenues &amp; Receivables</b>					
<b>LAST 5 YEARS (In Thousands)</b>					
<b>Fiscal Year Ended June 30</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
<b>Revenues Collected</b>	<b>\$4,610</b>	<b>\$4,993</b>	<b>\$5,127</b>	<b>\$5,419</b>	<b>\$5,719</b>
<b>Receivables</b>	<b>\$580</b>	<b>\$566</b>	<b>\$572</b>	<b>\$594</b>	<b>\$576</b>



*Shown in the chart and graph above are the sewer assessments outstanding by fiscal year. Additional information regarding sewer assessment collections can be found in the appendix section.*

## Licenses, Permits and Fees

### Funds: General, Sewer Operating, Solid Waste, Pine Lake Challenge Course, Transfer Station

Total Licenses, Permits and Fees are anticipated to increase by \$89,090 from the 2015 budget.

The General Fund increased by \$74,725 due to the issuance of certain permits. Building permit fees are the largest source of revenue in this category and were increased per the recommendation of the building official from \$450,000 to \$528,475.

Water Pollution Control increased its fees in 2014-2015 and is expecting to stay flat on its revenues in the current fiscal year. The Pine Lake Challenge Course fees are based upon usage and past collections. It has been determined a decrease of \$12,635 is likely in the 2016 budget. The Transfer Station charges various fees for residential and commercial permits and disposal fees for items such as clothing, aluminum, batteries and compost. Residential permit fees collections are anticipated to increase from a budgeted \$8,000 to \$18,000.

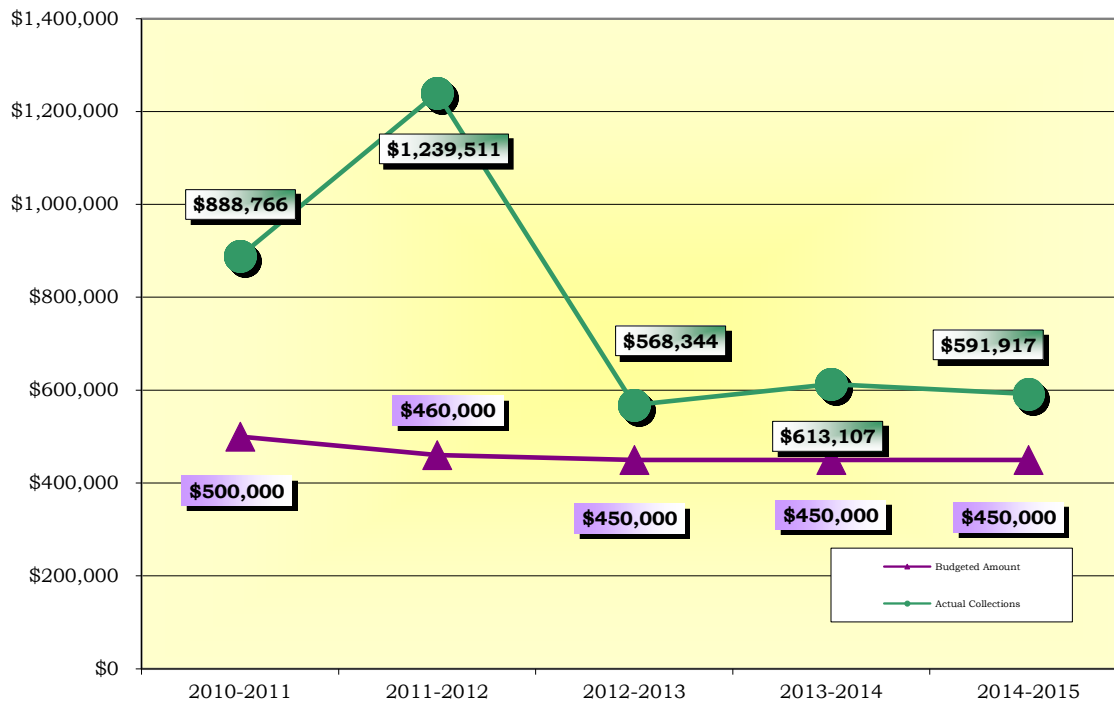
As discussed above, the following chart is a comparison of the revenue collected vs. budgeted amounts for building permits during the last six budget years.

## Operating Budget Summary

### Operating Budget Summary - (continued)

City of Bristol Revenue Trends Building Permits						
Fiscal Year	Budgeted Amount	Increase (Decrease) Over Base 2009-2010	Increase (Decrease) Over Previous Year	Actual Collections	Increase (Decrease) Over Base 2009-2010	Increase (Decrease) Over Previous Year
2009-2010	\$500,000	0.00%	(23.08%)	\$464,477	(15.64%)	(13.52%)
2010-2011	\$460,000	(8.00%)	(8.00%)	\$888,766	91.35%	91.35%
2011-2012	\$450,000	(2.00%)	(2.17%)	\$1,239,511	75.51%	39.46%
2012-2013	\$450,000	0.00%	0.00%	\$568,344	(144.50%)	(54.15%)
2013-2014	\$450,000	0.00%	0.00%	\$613,107	9.64%	7.88%
2014-2015	\$450,000	0.00%	0.00%	\$591,917	(4.56%)	(3.46%)
<b>AVERAGE:</b>	<b>\$460,000</b>		<b>(5.54%)</b>	<b>\$727,687</b>		<b>8.91%</b>

**BUDGET VS. ACTUAL COLLECTIONS**



### Operating Budget Summary - (continued)

#### Federal and State Grants

##### **Funds: General, Community Development Act, School Lunch Program, LoCIP, Capital Projects**

Local governments depend on state and federal grants to supplement their property tax and other revenue sources.

The City prepares the grants portion of its budget based on the Governor's preliminary proposed budget in February and then revises those numbers based on the State General Assembly's final approved actions.

The **General Fund** receives the largest share of state and federal aid. This year, the fund is expected to receive \$47,949,060 in grants. The Educational Cost Sharing Grant is the largest in this category, with \$41,657,310 budgeted. Overall, State grants increased by \$100,370. The largest reduction is in the Hospital PILOT, which is reduced by \$39,145 in 2015-2016. This is offset primarily by an increase in the transportation school grant of \$95,015. The City's Special Revenue Funds also receive grant funding.

The **Community Development Act** (Bristol Development Authority - BDA) receives a federal grant called the Community Development Block Grant (CDBG). This year's CDBG allocation is expected to be \$551,304, in addition to \$13,441 for program income.

The **Water Pollution Control Fund** has received low interest loans and grants from the State of Connecticut to upgrade the treatment system under the Clean Water Act to reduce nitrogen discharge. These grants were received in prior budget years and the loans are recorded within Water Pollution Control's Capital and Non-Recurring Fund. The Water Pollution Control's budget totals \$6,227,500.

The **School Lunch Program** has a total budget of \$2,785,770. This program will receive \$1,705,771 in federal grants and \$76,300 in state grants in 2016. These grants assist with the operations of Bristol school cafeterias.

The **LoCIP Fund** (Local Capital Improvement Program) receives a grant from the State of Connecticut Office of Policy and Management. Generally, these grant receipts are relatively stable each fiscal year. This grant is reimbursed on an expenditure basis. The Capital Budget has allocated \$650,000 for 2016.

#### Charges for Services

##### **Funds: General, Sewer Operating, School Lunch Program, Solid Waste Disposal**

The two General Fund sources within this category that comprise the majority of revenues are: City Clerk Recording Fees and Real Estate Transfer (conveyance) Taxes.

Both fee collections have a certain correlation with Building Permits. These revenue sources have experienced declining levels of activity over the past few years, due to decreased development and housing starts within the City regionally and nationwide.

## Operating Budget Summary

### Operating Budget Summary - (continued)

There is, however, an aggressive commercial economic development program on behalf of the current administration. The City's largest employer, ESPN, Inc., embarked on a multi-year \$500 million dollar expansion project several years ago that will enhance its local workforce.

The City recognizes that the increased revenues it received will not continue once ESPN's projects are completed. Therefore, revenues are budgeted at moderately increasing levels through the use of trend analysis and account evaluations.

The **Special Revenue Funds** account for most of their revenue through charges for services. For instance, the Sewer Operating and Assessment Fund charges system users quarterly. The 2015-2016 budget reflects a second rate increase of 6%. The last time user fees were increased was in the 2014-2015 budget year when sewer usage fees increased 6%. The decision whether to increase the fees is periodically examined, and a conscious decision is made by the Board of Public Works, acting as the Sewer Authority. The last increase was examined thoroughly by Water Pollution Control and the Comptroller's Office and increased due to future debt service payments for the Clean-Water Loans from the State of Connecticut as well as large bonded sewer projects. Additionally, the Sewer Operating and Assessment fund has been continuously improving its infrastructure and upgrading its projects. The excess funds that have been accumulated over the years pay for these projects. These projects can be found in the Capital Budget Summary section of this document. In addition, the School Lunch Program charges students and staff for school lunches and the Solid Waste Disposal Fund charges private haulers a fee for the trash they bring to the disposal site. The Pine Lake Challenge Course charges users of that facility to participate in programs.

In 2003-2004, the State of Connecticut Legislature increased the fee that municipalities may charge for real estate transfers. The fees known as the "Conveyance Tax" was allowed to increase from \$.11 to \$.25 per \$1,000 of property sold. It also allowed 18 "target investment communities" including the City of Bristol, to double the fee as of July 1, 2003 to \$.50 per \$1,000. The City Council acting as the policy making board for the City decided not to implement the additional fee at that time. However, in March 2004, the City Council revisited the "conveyance tax" matter and approved an increase of the fee to \$.50 per \$1,000 effective April 1, 2004.

As part of the 2011-2013 biennial budget approval by the State of Connecticut in June 2011, the conveyance tax was made permanent.

Due to the economic uncertainties at the state and federal levels concerning refinancing and mortgages, the City is closely monitoring its revenue and may adjust revenue forecasts for 2015-2016 and beyond.

Shown below and on the next page are a revenue trend chart and graph representing six years of budgets and collections for the real estate transfer (conveyance) tax:

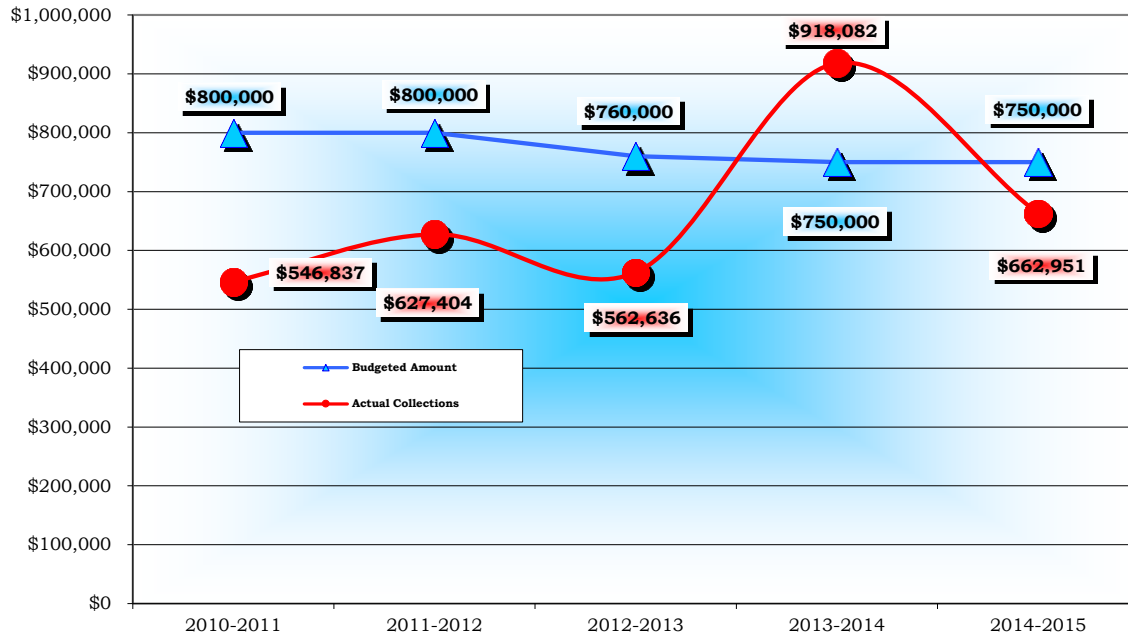
City of Bristol Revenue Trends						
City Clerk Real Estate (Conveyance) Transfer Tax						
Fiscal Year	Budgeted Amount	Increase (Decrease) Over Base 2009-2010	Increase (Decrease) Over Previous Year	Actual Collections	Increase (Decrease) Over Base 2009-10	Increase (Decrease) Over Previous Year
2009-2010	\$850,000	(5.88%)	(5.56%)	\$905,329	21.68%	27.68%
2010-2011	\$800,000	(5.88%)	(5.88%)	\$546,837	(39.60%)	(39.60%)
2011-2012	\$800,000	0.00%	0.00%	\$627,404	8.90%	14.73%
2012-2013	\$760,000	(4.71%)	(5.00%)	\$562,636	(7.15%)	(10.32%)
2013-2014	\$750,000	(1.18%)	(1.32%)	\$918,082	39.26%	63.18%
2014-2015	\$750,000	0.00%	0.00%	\$662,951	(28.18%)	(27.79%)
<b>AVERAGE:</b>	<b>\$785,000</b>		<b>(2.96%)</b>	<b>\$703,873</b>		<b>4.65%</b>



## Operating Budget Summary

### Operating Budget Summary - (continued)

#### BUDGET VS. ACTUAL COLLECTIONS CITY CLERK REAL ESTATE TRANSFER TAX



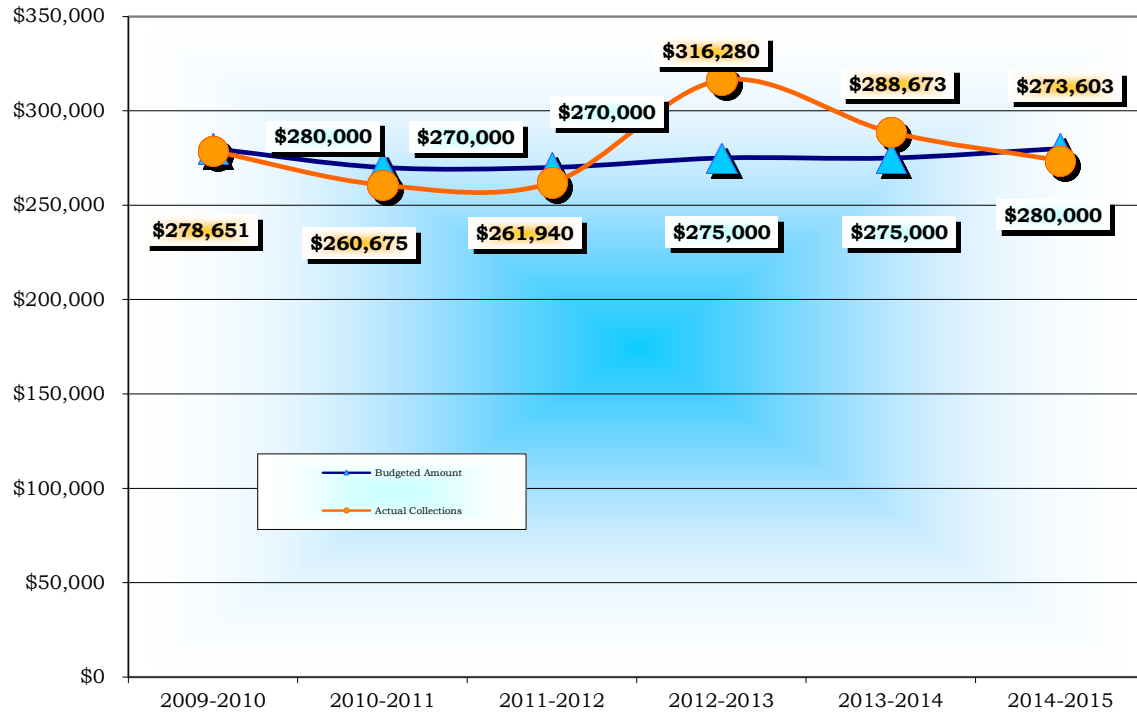
The City Clerk's Office collects fees for the recording of documents. The fees charged are set by the State of Connecticut and the revenue offsets expenditures within the City Clerk's office, as well as assisting other programs within the City of Bristol. Shown below is a six-year revenue trend for the Recording Fees revenue account within the City Clerk's Office, as well as a graphic representation of budget to actual collections.

City of Bristol Revenue Trends City Clerk Recording Fees						
Fiscal Year	Budgeted Amount	Increase (Decrease) Over Base 2009-2010	Increase (Decrease) Over Previous Year	Actual Collections	Increase (Decrease) Over Base 2009-2010	Increase (Decrease) Over Previous Year
2009-2010	\$280,000	0.00%	(16.42%)	\$278,651	0.00%	8.09%
2010-2011	\$270,000	(3.57%)	(3.57%)	\$260,675	(6.45%)	(6.45%)
2011-2012	\$270,000	0.00%	0.00%	\$261,940	(6.00%)	0.49%
2012-2013	\$275,000	1.79%	1.85%	\$316,280	13.50%	20.75%
2013-2014	\$275,000	0.00%	0.00%	\$288,673	3.60%	(8.73%)
2014-2015	\$280,000	1.79%	1.82%	\$273,603	(1.81%)	(5.22%)
<b>AVERAGE:</b>	<b>\$275,000</b>		<b>(5.00%)</b>	<b>\$277,334</b>		<b>1.49%</b>

## Operating Budget Summary

### Operating Budget Summary - (continued)

#### BUDGET VS. ACTUAL COLLECTIONS CITY CLERK RECORDING FEES



## Investment Earnings

### Funds: General, Sewer Operating, Solid Waste Disposal

The investment earnings revenue source accounts for interest income on City investments. Revenue is generated through the Treasurer's office and is allocated monthly to each fund. The allocation is determined by the funds cash balance at month-end.

As discussed earlier in the Comptroller's budget message, interest income revenue estimates have stabilized this year, and actually increased over the prior year. During the last few budget years, investment earnings have been meager due to the overall economic condition of the country with borrowing rates at an all time low in the 1-3% category. The City's General Fund budget for interest income was \$180,000 in 2014-2015 and increased to \$213,000 in 2015-2016 based on longer terms of invested funds. As stated earlier in the "Policy Initiatives" section, the City developed a GFOA recommended investment policy, which was implemented in the 2012-2013 budget year.

## **Operating Budget Summary**

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### **Operating Budget Summary - (continued)**

The Sewer Operating Fund revenue estimate for interest earnings remains at \$10,000 for the 2015-2016 fiscal year. This is also due to the overall economy and lower interest rates and the reduction of cash flow due to on-going WPC Capital Projects.

### **Sale of Property & Equipment/ Miscellaneous**

#### **Funds: General, Sewer Operating, and School Lunch Program**

The Sale of Property & Equipment is based on the disposal of phased-out, old or ineffective City property such as vehicles, equipment, and furnishings. The revenue generated usually offsets the cost of replacement items for the departments affected by the loss of this property.

The Miscellaneous source is a catch-all classification with the exception of income generated from Park and Library Trust Funds. Trust fund interest, and in some cases, principal, are used to offset or add to Park and Library Appropriations. For example, the Park Bequest and Library Bequest are appropriated and can be found behind the "Library" and "Parks and Recreation" tabs.

### **Operating Transfers-In**

#### **Funds: General, Sewer Operating and Assessment, Community Development Act, and Solid Waste Disposal**

The line item Operating Transfers-In accounts are for revenue received from other sources within a government.

The Sewer Operating and Assessment Fund is estimating a transfer of \$3,000 to the General Fund in 2015-2016. This offsets old debt service for Capital Projects for the sewer system paid by the City. The transfer is for prior assessments and interest collected by the Water Pollution Control Division.

The Community Development Act receives a transfer-in from the General Fund for the cost of the City-share portion of its operations. This cost is estimated at \$353,870 for 2015-2016. Additionally, the Solid Waste Disposal Fund also receives monies from the General Fund to support the operations of City residents' trash disposal in the amount of \$900,000 for 2015-2016. The expenditure amounts can be found in the Miscellaneous section and the revenue amounts can be found in the Special Revenue section of this budget document.

### **Loans & Sale of Bonds**

#### **Funds: Capital Projects**

In order to finance large road improvement projects and building enhancements, it is sometimes necessary to borrow funds in order to complete the project in a timely and efficient manner. In doing so, the City makes adjustments to its debt service schedule and budgets accordingly for principal and interest repayments on this debt. The debt is repaid with General Fund monies, however, the expenditures and revenue proceeds for the various projects are recorded within the Capital Projects funds.

### Operating Budget Summary - (continued)

The 2015-2016 budget reflects principal and interest payments associated with the long-term bond issuance that the City must pay. The City debt service contribution is \$8,000,000 with the remaining \$228,540 coming from the Debt Service Fund Balance for the total 2016 budgeted debt service of \$8,228,540. The City will also pay interest on a short term taxable note for the mall property purchased years ago. The Sewer Operating Fund has completed several infiltration and inflow studies to rehabilitate its operations, for which the State of Connecticut approved several loans to make this possible. The loan repayments are recorded within the Sewer Operating Capital and Non-Recurring Fund and repaid monthly with interest. Additionally, the WPC repays 50% of the 2011 bond for the Broad Street project and reimburses the debt service fund and offsets the cost to taxpayers in the General Fund. The full details of these loan repayments can be found in the Debt Management Section of this document.

Information regarding the City's outstanding debt can be found behind the "Debt Management" tab and the debt service policy that was adopted several years ago can be found behind the "Policy Initiatives" tab.

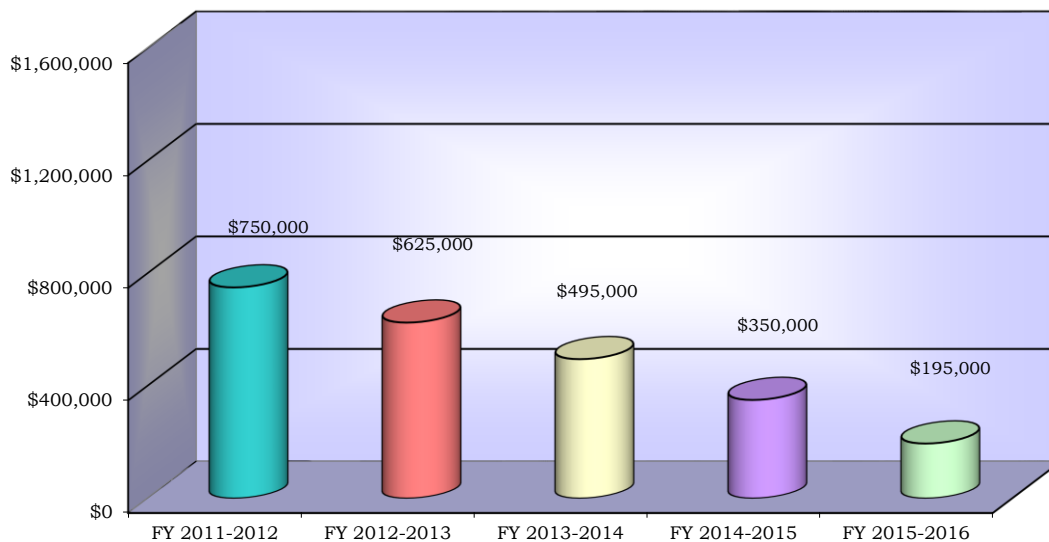
### Fund Balances

#### Funds: General, Sewer Operating, Capital Projects, Pine Lake Challenge Course

Fund balances in the General Fund are occasionally used to balance the budgeted revenues with the budgeted expenditures when there are not enough estimated revenues to balance the budget.

A policy was established several years ago to reduce the reliance on General Fund fund balance to balance the operating needs of the City. As a result, a plan has been established to lower the use of the General Fund's fund balance yearly until it reaches \$0. The 2015-2016 budget uses \$195,000 of fund balance, a drop of \$155,000 over the 2014-2015 budget.

**Amount Budgeted from Fund Balance for the General Fund**



## Operating Budget Summary

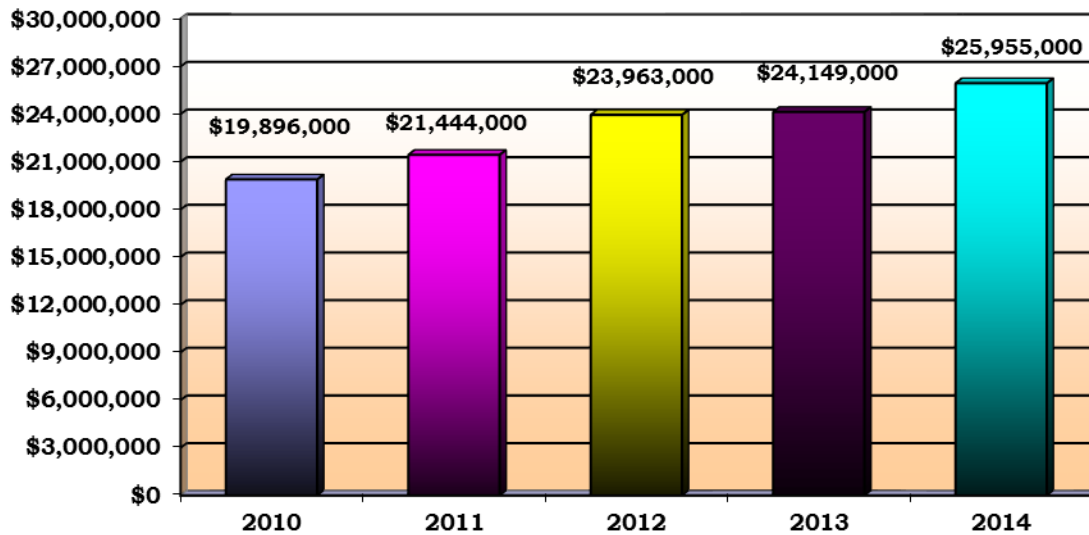
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### Operating Budget Summary - (continued)

At June 30, 2014, the City of Bristol's General Fund had the following fund balance designations and fund balance:

Fund Balance	
Nonspendable	\$2,000
Committed	\$3,856,000
Assigned	\$1,113,000
Unassigned	\$25,955,000
Total Fund Balance:	<u>\$30,926,000</u>

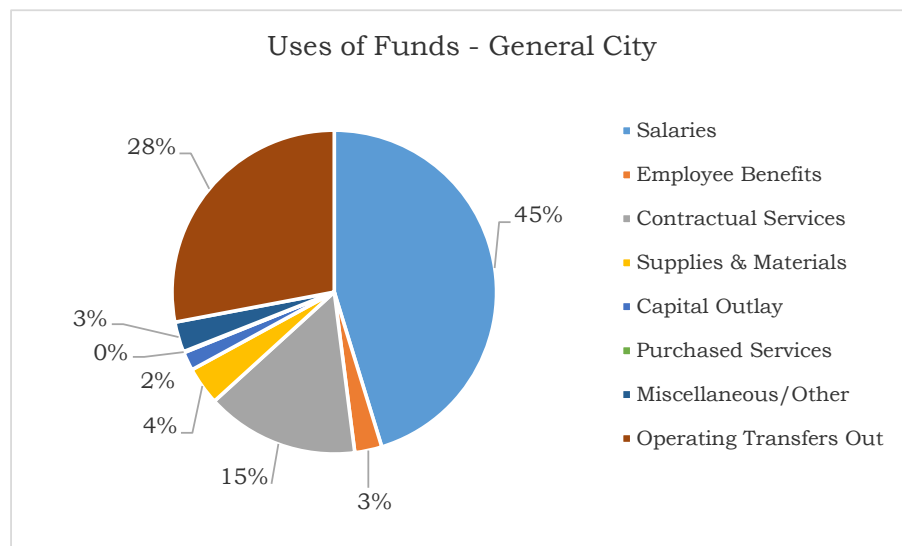
### General Fund Unassigned Fund Balance By Year



## Operating Budget Summary

### Operating Budget Summary - (continued)

General Fund Appropriated Uses of Funds				
Uses:	2014 Actual	2015 Original Budget	2015 Revised Budget	2016 Joint Board Approved
<b>General City:</b>				
Salaries	\$33,255,984	\$34,332,330	\$34,680,081	\$35,386,170
Employee Benefits	2,989,067	2,563,905	2,382,540	2,119,000
Contractual Services	13,854,332	11,903,510	15,233,674	11,925,835
Supplies & Materials	3,548,312	3,298,450	3,435,867	2,973,450
Capital Outlay	1,595,370	1,201,000	1,515,393	1,447,675
Purchased Services	101,290	79,500	95,000	85,075
Miscellaneous/Other	1,383,406	2,348,145	2,379,652	2,359,395
Operating Transfers Out	39,896,242	22,577,125	39,872,479	21,872,615
<b>Board of Education:</b>				
General Control	2,534,257	2,474,682	2,472,656	2,572,887
Instruction	45,142,610	46,918,500	46,880,812	47,141,180
Transportation	4,125,884	3,527,634	3,530,551	3,578,906
Operation of Plant	6,251,889	6,149,577	6,149,577	6,353,130
Maintenance of Plant	2,154,857	2,240,621	2,240,621	2,262,912
Benefits & Fixed	17,348,530	18,324,345	18,324,345	17,085,798
Athletics & Student	1,640,938	1,736,478	1,735,898	2,025,012
Capital & Technology	1,885,759	1,899,772	1,937,634	1,938,217
Special Education	22,466,577	22,886,041	22,886,041	23,063,608
Tuition	670,082	679,000	678,515	815,000
Contractual Services	(4,715)	0	0	0
Benefits	(14,748,940)	0	(16,149,958)	0
Operating Transfers Out	291,746	0	0	0
Purchased Services	(7)	0	0	0
<b>Totals</b>	<b>\$186,383,470</b>	<b>\$185,140,615</b>	<b>\$190,281,378</b>	<b>\$185,005,865</b>



A graph illustrating the Board of Education's Uses of Funds can be found on page 261.

**Operating Budget Summary - (continued)**

**Expenditure Summary and Analysis**

**Salaries and Benefits**

The total number of full-time employees in the budget is 1,497. This includes both General City employees and Board of Education employees and represents a total increase of 16.5 full-time positions over last year. The increases are due to reclassification of grant positions at the Board of Education, position consolidation and reorganization within the Public Works Department and various departments throughout the City during the prior year.

Three Special Revenue Funds (Sewer Operating & Assessment, Transfer Station Fund and Community Development Act (BDA)) account for a total of 34.5 positions. The Enterprise Fund (Bristol Water Department) has a total of 37 full-time employees.

Before any new position is added, requests must be made by the department (excluding education) and justified to and approved by the Salary Committee of the City Council, prior to Board of Finance inclusion in the budget.

Most line items within the Salaries Object were held at the same levels as the 2014-2015 budget, except where union contractual agreements or proper justification indicated otherwise. Funding was budgeted within the City's contractual obligation account for anticipated labor agreement settlements, new positions, or additional costs for contracts under negotiation. A total of \$550,000 has been budgeted in 2015-2016.

The Local 233 (Clerical), Local 1338 (Public Works) and BPSA (Supervisory) received raises of 1.9% July 1, 2015. Police and Fire Unions are in negotiations as the current contract ended June 30, 2015.

A detailed analysis of personnel expenditures, including wages, salaries and benefits, was presented on page 112. A listing of authorized full time positions can be found in the Readers Guide on page 30. Additionally, a listing of all positions can be found in the appendix section on pages 384-390.

Health Benefits has a net decrease of \$700,975 on the City side of the budget to pay for City employee insurance costs. Complete health benefits information can be found behind the Internal Service tab on pages 333-335.

The City is self-insured for Workers' Compensation. A fund was established in 2003-2004 which is closely monitored by the Insurance Committee of the Board of Finance. The fund called "New Workers' Compensation Fund" can be found in the Internal Service section of this document on page 336.

**Contractual Service & Supplies and Materials**

Under the Contractual Services object, most professional fees and services and repairs and maintenance items were held to the current levels or received minimal increased funding levels. Yearly allowances and clothing allowance amounts are contractual in nature and increases were tied to respective bargaining contracts. The remaining line items, such as telephone, postage, travel reimbursement, printing and binding, and advertising had larger increases on a percentage basis to reflect current economic circumstances. For instance, the travel reimbursement rates were not raised for many years. It was agreed the rates now change based on the IRS reimbursement rates.

### **Operating Budget Summary - (continued)**

Heating and motor fuels comprise the largest line items in the supplies and maintenance objects and are based on prevailing economic circumstances. Due to market fluctuations, it was anticipated that there would be a slight increase in costs for motor and heating fuels.

### **Capital Outlay**

Capital expenditures include items that normally last more than one year and cost more than \$1,000. The need for capital items may be a function of the number of personnel in a department. For example, police cruisers or capital purchases may be a function of service levels.

Capital items generally include personal property such as vehicles, maintenance equipment, computers, office furniture, real property such as replacements or enhancements to City buildings and facilities.

The key elements in reviewing capital requests by departments are: need, priority and available resources. Yearly, the City evaluates each request and determines an appropriate amount to budget for capital outlay items. The Public Works Department and Fire Department have created and maintain a vehicle inventory and replacement schedule reviewed annually by the Comptroller's Office and Board of Finance for periodic large one-time purchases of fire engines and large construction vehicles.

### **Sinking Fund**

Funding for the Sinking Fund is provided by periodic transfers-out from the General Fund to that fund at fiscal year end.

### **Debt Management**

Debt may be incurred to provide money to pay for the construction or purchase of fixed assets. This can be accounted for in the Uses section entitled "Construction"

This object (Debt Management) is used to appropriate funding to provide repayment of principal and interest on all debt when due. The amounts appropriated in Debt Management, are then transferred out to the Miscellaneous object "operating transfers out", except for the principal and interest on any lease/purchases.

A more complete discussion of the City's debt management may be found after the "Debt Management" tab. The debt policy can be found in its entirety behind the "Policy Initiatives" tab.

### **Miscellaneous/Other & Contingency**

Miscellaneous object groups are comprised of all expenditures not included in all other budget groups. Most of the miscellaneous objects appear behind the "Miscellaneous" tab. These expenditures encompass employee benefits, insurance costs, transfers to other funds and all other expenditures. The account heading entitled "City Buildings" was created several years ago on the advice of the Board of Public Works to better account for the maintenance and upkeep of City owned properties that do not directly affect the public works department. \$350,000 is budgeted for the 2015-2016 budget. A listing of projects to be completed in 2016 is shown on page 298 behind the "Miscellaneous" tab of this document.



### Operating Budget Summary - (continued)

Other Post Employment Benefits was created for the City of Bristol's compliance with GASB Statement 45. Further discussion on this topic can be found in the "Policy Initiatives" tab on page 61.

Behind the "Board of Education" tab, miscellaneous accounts include fringe benefits, other educational costs, private school transportation, and program and instructional improvements. These expenditures are fixed costs that are determined during the budgetary process and are not part of the regular Board of Education budget.

The significant areas classified as All Other, include the Contingency Account and Economic Development Account. It had been the practice of the City to set aside funds to be available for emergency appropriations during the year as a way of stabilizing funds without the utilization of Unreserved Fund Balance. The Economic Development Account was set up several years ago to aid businesses to relocate or expand in Bristol to increase the City's tax base and to create employment opportunities. The amount is annually transferred to Community Development Act Fund (BDA) and the balance is rolled over from one fiscal year to the next. The 2015-2016 budget includes a City contribution to the Economic Development Account of \$200,000.

### Program Summaries Descriptions

The 2015-2016 budget document contains, for the most part, all the information shown below for each department and/or organizational unit. Each department and/or organizational unit is located in the tabs behind the Operating Budget Summary and continues on to the Capital Budget Summary.

#### Service Narrative

- ✓ Provides a description of each department or unit mission (organization) and scope of service(s) and includes each department head name and department telephone number.

#### Major Service Level Accomplishments

- ✓ Presents major service level accomplishments performed by each organizational unit.

#### Major Service Level Goals

- ✓ Presents major service level goals to be accomplished by the organization for the year. Most service level goals are referenced to the long-term Programmatic and Financial policies in the "Policy Initiatives" tab.

#### Performance Measures

- ✓ Presents selected quantitative and/or qualitative performance measures of the organization or program. Information is presented for three budget years.

#### Expenditure and Position Summary

- ✓ Presents expenditures and positions for prior year actual, last year estimated and 2016 budget year.

## Operating Budget Summary

### Operating Budget Summary - (continued)

#### Organizational Chart

- ✓ Presents an organizational chart for certain departments and organizational units within the City.

#### Budget Highlights

- ✓ Presents the approved budget of the department or organizational unit and lists all budgetary accounts. Information is presented for prior year actual, last year original budget, last year revised budget, current year budget request, and current year approved budget.

### General Fund Revenue

ORGCODE	OBJECT	REVENUE SOURCE	2014 ACTUAL REVENUE	2015 ORIGINAL BUDGET	2015 REVISED BUDGET	2016 REVENUE REQUEST	2016 JOINT BOARD
<b>SOURCE</b>		<b>TAXES AND PRIOR LEVIES</b>					
0011016	401000	CURRENT PROPERTY TAXES	\$125,383,638	\$131,202,885	\$131,202,885	\$130,811,315	\$130,911,315
0011016	401001	PRIOR LEVIES	1,361,079	975,000	975,000	1,000,000	1,000,000
0011016	401002	60 DAY:GAAP	107,508	0	0	0	0
<b>TOTAL</b>		<b>TAXES AND PRIOR LEVIES</b>	<b>\$126,852,225</b>	<b>\$132,177,885</b>	<b>\$132,177,885</b>	<b>\$131,811,315</b>	<b>\$131,911,315</b>
<b>SOURCE</b>		<b>INTEREST &amp; LIEN FEES ON DELINQUENT TAXES</b>					
0011016	410000	INTEREST & LIEN FEES	\$904,303	\$500,000	\$500,000	\$515,000	\$575,000
<b>TOTAL</b>		<b>INTEREST &amp; LIEN FEES ON DELINQUENT TAXES</b>	<b>\$904,303</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$515,000</b>	<b>\$575,000</b>
<b>SOURCE</b>		<b>LICENSES, PERMITS &amp; FEES</b>					
0011014	422003	ASSESSOR LATE FILING FEE	\$1,100	\$500	\$500	\$1,000	\$1,000
0011016	442441	DELINQUENT FEES	32,002	70,000	70,000	70,000	70,000
0011018	421000	CIRCUIT COURT FINES	1,506	2,000	2,000	2,000	2,000
0011023	422020	DOG PENALTY	535	800	800	800	800
0011023	441001	MERCHANDISING LICENSES	4,650	2,000	2,000	2,500	2,500
0011023	441002	DOG LICENSES	7,776	8,000	8,000	8,000	8,000
0011023	441005	MARRIAGE LICENSES	2,090	2,500	2,500	2,500	2,500
0011023	442001	CLERK FEES	9,330	7,000	7,000	7,500	7,500
0011023	442002	LIQUOR	164	150	150	150	150
0011023	442003	NOTARY SER	2,725	2,500	2,500	2,500	2,500
0011023	442004	NOTARY APP	1,940	1,500	1,500	1,500	1,500
0011023	442005	BURIAL PERMITS	2,643	2,000	2,000	2,200	2,200
0011023	442007	TRADE NAME	605	600	600	600	600
0011023	442011	VITALS	138,284	118,000	118,000	118,000	118,000
0012110	421002	PARKING VIOLATIONS	46,435	65,000	65,000	55,000	55,000
0012110	421005	ALARM FINES	19,995	14,000	14,000	15,000	15,000
0012110	441000	POLICE REPORT FEES	9,790	10,000	10,000	12,000	12,000
0012615	422031	DROP FEE	0	0	0	3,000	3,000
0012615	442006	BUILDING PERMITS	609,755	450,000	450,000	500,000	528,475
0013010	442008	PUBLIC WORKS EXCAVATION PERMITS	7,730	7,200	7,200	7,200	7,200
0013012	442009	LAND USE FEES & PERMITS	15,008	13,000	13,000	13,000	13,000
0013012	422011	SURCHARGE	0	0	0	3,000	3,000
0016010	421001	LIBRARY FINES	24,660	24,450	24,450	20,000	20,000
<b>TOTAL</b>		<b>LICENSES, PERMITS &amp; FEES</b>	<b>\$938,723</b>	<b>\$801,200</b>	<b>\$801,200</b>	<b>\$847,450</b>	<b>\$875,925</b>
<b>SOURCE</b>		<b>CHARGES FOR SERVICES</b>					
0011014	450102	COPIER CHARGES	\$2,050	\$2,000	\$2,000	\$2,000	\$2,000
0011016	450104	TAX COLLECTOR COPIER	1,170	650	650	625	625
0011016	450209	TALL GRASS ABATEMENT	750	0	0	0	0
0011016	450420	CODE ENFORCEMENT FINES	20,000	0	0	0	0
0011018	450201	WATER DEPT. REIMBURSEMENT	3,480	1,250	1,250	1,250	1,250
0011018	450205	FORECLOSURE COSTS	725	10,000	10,000	10,000	10,000
0011018	450310	COURT RENTAL	146,776	146,775	146,775	146,775	146,775
0011018	450320	RENTAL OF 51 HIGH STREET	15,208	15,205	15,205	15,205	15,205
0011018	450330	RENAISSANCE RENTAL	9,911	9,910	9,910	9,910	9,910
0011018	450400	MISCELLANEOUS CHARGES	4,440	8,000	8,000	8,000	8,000
0011023	422000	RECORDING FEES	288,659	280,000	280,000	280,000	280,000
0011023	450102	COPIER CHARGES	49,201	44,000	44,000	44,000	44,000
0011023	450115	REAL ESTATE TRANSFER TAX	918,082	750,000	750,000	750,000	750,000
0011023	450302	SALE OF ORDINANCES	50	100	100	0	0
0011027	450002	DIAL A RIDE	0	1,500	1,500	0	0
0011027	450004	SENIOR CITIZEN NON-RESIDENT FEE	1,556	1,300	1,300	1,700	1,700
0011027	450315	SENIOR CENTER RENTALS	62,813	60,000	60,000	61,860	61,860

## Operating Budget Summary

### Operating Budget Summary - (continued)

ORGCODE	OBJECT	REVENUE SOURCE	2014 ACTUAL REVENUE	2015 ORIGINAL BUDGET	2015 REVISED BUDGET	2016 REVENUE REQUEST	2016 JOINT BOARD
0012110	450101	POLICE ID CHARGES	26,399	20,000	20,000	20,000	20,000
0012114	450000	POLICE SPECIAL SERVICES	879,577	600,000	600,000	600,000	600,000
0012211	450200	FIRE SERVICES	791	450	450	450	450
0012312	450116	DOG WARDEN CHARGES	1,848	3,000	3,000	3,000	3,000
0012615	450102	COPIER CHARGES	165	200	200	200	200
0013010	450003	PUBLIC WORKS FEES	296,013	280,500	280,500	290,000	290,000
0013010	450208	OTHER RECYCLING	9,541	11,460	33,600	3,000	3,000
0013010	450211	PLAINVILLE	22,692	22,140	0	0	0
0013010	450300	ENGINEERING MAPS	590	800	800	800	800
0013010	450303	RECYCLING RECEIPTS	2,920	0	0	2,500	2,500
0013010	450400	PUBLIC WORKS MISCELLANEOUS CHARGES	25	100	100	100	100
0013016	450324	BARREL SALE	22,170	24,000	24,000	18,000	18,000
0014500	450400	MISC MAYOR	850	0	0	0	0
0015000	432049	TUITION	146,860	150,000	150,000	150,000	150,000
0015000	450312	SCHOOL BUILDING RENTAL	34,880	35,000	35,000	35,000	35,000
0016010	450102	COPIER CHARGES	10,947	10,500	10,500	9,000	9,000
0016010	450313	LIBRARY RENTAL	1,020	1,200	1,200	960	960
0017000	450103	POOL CHARGES	184,110	177,925	177,925	175,090	175,090
0017000	450105	SUMMER RECREATION	61,707	60,450	60,450	61,275	61,275
0017000	450106	FALL RECREATION PROGRAM	12,645	10,970	10,970	9,950	9,950
0017000	450107	WINTER RECREATION PROGRAM	26,125	18,560	18,560	16,125	16,125
0017000	450311	MUZZY RENTALS	12,740	9,000	9,000	10,000	10,000
0017000	450321	RENTAL OF PARKS	8,438	2,000	2,000	3,500	3,500
0017000	450322	CONCESSION/MISCELLANEOUS	12,405	9,280	9,280	11,175	11,175
0017000	450400	PARKS MISCELLANEOUS CHARGES	4,079	1,000	1,000	500	500
<b>TOTAL</b>		<b>CHARGES FOR SERVICES</b>	<b>\$3,304,408</b>	<b>\$2,779,225</b>	<b>\$2,779,225</b>	<b>\$2,751,950</b>	<b>\$2,751,950</b>
<b>SOURCE</b>		<b>INVESTMENT EARNINGS</b>					
0011019	460001	INTEREST GENERAL FUND	\$249,490	\$177,000	\$177,000	\$210,000	\$210,000
0011019	460006	INTEREST ACCOUNTS RECEIVABLE	3,404	3,000	3,000	3,000	3,000
<b>TOTAL</b>		<b>INVESTMENT EARNINGS</b>	<b>\$252,894</b>	<b>\$180,000</b>	<b>\$180,000</b>	<b>\$213,000</b>	<b>\$213,000</b>
<b>SOURCE</b>		<b>SALE OF PROPERTY &amp; EQUIPMENT</b>					
0011018	450309	SALE OF PROPERTY & EQUIPMENT	\$129,194	\$75,000	\$112,500	\$75,000	\$75,000
<b>TOTAL</b>		<b>SALE OF PROPERTY &amp; EQUIPMENT</b>	<b>\$129,194</b>	<b>\$75,000</b>	<b>\$112,500</b>	<b>\$75,000</b>	<b>\$75,000</b>
<b>SOURCE</b>		<b>OTHER/MISCELLANEOUS REVENUE</b>					
0011018	454001	MISCELLANEOUS	34,357	5	395,005	5	5
0014012	450301	REIMBURSEMENTS SOCIAL SERVICES	5,490	2,500	2,500	4,000	4,000
0015000	450500	REIMBURSEMENTS	2,000	2,000	2,000	2,000	2,000
0016010	480001	LIBRARY TRUST FUNDS	2,326	2,300	2,300	3,570	3,570
0016012	480001	LIBRARY TRUST	0	0	15,593	0	0
0016014	480002	LIBRARY TRUST- GOODSSELL	10,848	15,250	15,250	11,990	11,990
0017000	480003	PARK TRUST FUNDS	463,213	372,965	372,965	399,130	399,130
0017000	480003	PARK TRUST	9,718	0	0	0	0
0017000	480003	PARK TRUST FUNDS	10,000	0	0	0	0
0017000	480004	PARK TRUST- GOODSSELL	20,421	20,490	20,490	21,960	21,960
<b>TOTAL</b>		<b>OTHER/MISCELLANEOUS REVENUE</b>	<b>\$558,373</b>	<b>\$415,510</b>	<b>\$826,103</b>	<b>\$442,655</b>	<b>\$442,655</b>
<b>SOURCE</b>		<b>CONTRIBUTIONS</b>					
0011012	470038	PLYMOUTH	\$4,185	\$4,620	\$4,620	\$4,650	\$4,650
0011012	470039	PLAINVILLE	7,680	7,920	7,920	7,810	7,810
0011018	470000	BRRFC CONTRIBUTION	132,482	0	0	0	0
0011018	470030	HMO WATER DEPARTMENT CONTRIBUTION	2,093	1,300	1,300	1,500	1,500
0011031	470010	YOUTH CONT	183	0	0	0	0
0011033	470007	INTERDISTRICT BOARD OF EDUCATION	62,959	0	57,959	0	0
0012110	470000	CONTRIBUTIONS	6,484	0	0	0	0
<b>TOTAL</b>		<b>CONTRIBUTIONS</b>	<b>\$216,066</b>	<b>\$13,840</b>	<b>\$71,799</b>	<b>\$13,960</b>	<b>\$13,960</b>
<b>SOURCE</b>		<b>FEDERAL GRANTS</b>					
0011018	431080	HOUSING- PILOT	\$110,219	\$0	\$0	\$0	\$0
0011018	431090	FEMA- WINTER STORM ALFRED	(55,537)	0	0	0	0
0011018	431090	FEMA- SNOW	262,080	0	0	0	0
0012413	431003	CIVIL PREPAREDNESS	4,420	5,765	5,765	9,500	9,500
<b>TOTAL</b>		<b>FEDERAL GRANTS</b>	<b>\$321,182</b>	<b>\$5,765</b>	<b>\$5,765</b>	<b>\$9,500</b>	<b>\$9,500</b>

## Operating Budget Summary

### Operating Budget Summary - (continued)

			2014	2015	2015	2016	2016
ORGCODE	OBJECT	REVENUE SOURCE	ACTUAL REVENUE	ORIGINAL BUDGET	REVISED BUDGET	REVENUE REQUEST	JOINT BOARD
SOURCE		STATE GRANTS					
0011014	432012	STATE PROPERTY	\$84,686	\$90,385	\$90,385	\$91,495	\$91,495
0011014	432015	ELDERLY FREEZE	6,000	6,000	6,000	4,000	4,000
0011014	432024	ELDERLY CIRCUIT BREAKER	345,139	340,000	340,000	330,000	340,000
0011014	432025	HOSPITAL PILOT	521,930	596,140	596,140	556,995	556,995
0011014	432027	TOTAL DISABLED PILOT	12,839	10,000	10,000	10,000	10,000
0011014	432064	VETERANS GRANT	31,648	30,000	30,000	25,000	30,000
0011014	432077	ENTERPRISE ZONE REIMBURSEMENT	116,069	175,000	175,000	150,000	180,000
0011018	432020	TOWNAID ROAD GRANT	665,909	665,910	665,910	665,125	665,125
0011018	432021	MASHANTUCKET PEQUOT GRANTS	588,739	595,025	595,025	597,765	597,765
0011018	432023	PAYMENT IN LIEU OF TAXES	84,164	0	0	0	0
0011018	432030	OFF-TRACK BETTING	69,652	70,000	70,000	70,000	70,000
0011018	432038	MISCELLANEOUS STATE REVENUE	292	500	500	500	500
0011018	432051	VIDEO TAX GRANT	15,560	0	0	0	0
0011018	432059	HOLD HARMLESS	359,334	0	0	0	0
0011018	432076	UTILITIES TAX	137,648	100,000	100,000	100,000	100,000
0011027	432146	DEMP RESP	57,275	0	0	0	0
0011027	432146	DEMP RESP	0	0	57,275	0	0
0011031	432026	YOUTH BUREAU	49,917	49,915	49,915	49,915	49,915
0011031	432147	ENHANCEMENT SERVICES	7,455	0	7,455	0	0
0011031	432150	JUVENILE DIVERSION	0	0	14,227	0	0
0012115	432050	E-911 SUBSIDY GRANT	134,478	134,500	134,500	134,500	134,500
0012115	432400	EMD GRANT	9,363	6,500	6,500	6,000	6,000
0014654	432079	SCHOOL READINESS	2,379,792	0	2,827,671	0	0
0014654	432080	QUALITY ENHANCEMENT GRANT	25,024	0	25,024	0	0
0015000	432002	EDUCATION COST SHARING GRANT	41,622,349	41,657,310	41,657,310	41,657,310	41,657,310
0015000	432003	TRANSPORTATION- SCHOOL GRANT	322,008	323,995	323,995	419,010	419,010
0015000	432004	MEDICAID COORDINATION GRANT	370,818	100,000	100,000	100,000	100,000
0015000	432007	EXCESS STUDENT COST GRANT	3,110,223	2,600,000	2,600,000	2,600,000	2,600,000
0015000	432016	PUBLIC ACT 481 GRANT	276,748	250,000	250,000	250,000	250,000
0015000	432017	NON-PUBLIC SCHOOL TRANSPORTATION	37,882	38,010	38,010	76,945	76,945
TOTAL		STATE GRANTS	\$51,442,941	\$47,839,190	\$50,770,842	\$47,894,560	\$47,939,560
SOURCE		OTHER FINANCING SOURCES					
0011018	461001	USE OF FUND BALANCE	\$0	\$350,000	\$350,000	\$150,000	\$195,000
0011018	461002	BUD. FUND BALANCE UNRESTRICTED	0	0	582,640	0	0
TOTAL		OTHER FINANCING SOURCES	\$0	\$350,000	\$932,640	\$150,000	\$195,000
SOURCE		OPERATING TRANSFERS IN					
0011018	490100	TR-IN SRF	\$2,600	\$0	\$0	\$0	\$0
0011018	490118	TRANSFER IN SEWER	6,243	3,000	3,000	3,000	3,000
0011018	490700	PERMANENT FUND	357	0	0	0	0
0011018	490300	TRANSFER IN CAPITAL PROJECTS	2,269,905	0	0	0	0
0011027	490700	TRANSFER IN SENIOR CENTER SIDEWALKS	2,500	0	0	0	0
0013028	490700	TRANSFER TRUST	8,530	0	0	0	0
TOTAL		OTHER FINANCING SOURCES	\$2,290,135	\$3,000	\$3,000	\$3,000	\$3,000
TOTAL REVENUES GENERAL FUND			\$187,210,444	\$185,140,615	\$189,160,959	\$184,727,390	\$185,005,865

## Operating Budget Summary

### Operating Budget Summary - (continued)

### General Fund Expenditures

ORGCODE	DEPARTMENT/ACTIVITY	2014 ACTUAL EXPENDITURE	2015 ORIGINAL BUDGET	2016 BUDGET REQUEST	2016 JOINT BOARD	REQUEST \$ INCREASE/ (DECREASE)	REQUEST % INCREASE/ (DECREASE)	JB \$ INCREASE/ (DECREASE)	JB % INCREASE/ (DECREASE)
<b>FUNCTION</b>	<b>GENERAL GOVERNMENT</b>								
0011010	CITY COUNCIL	\$57,733	\$57,900	\$58,290	\$58,290	\$390	0.67%	\$390	0.67%
0011011	MAYOR	218,452	229,785	238,495	238,495	8,710	3.79%	8,710	3.79%
0011012	PROBATE COURT	26,745	35,500	37,250	37,250	1,750	4.93%	1,750	4.93%
0011013	REGISTRARS OF VOTERS	180,022	239,565	278,795	278,795	39,230	16.38%	39,230	16.38%
0011014	ASSESSORS	356,530	395,320	397,420	397,420	2,100	0.53%	2,100	0.53%
0011015	BOARD OF ASSESSMENT APPEALS	4,768	5,240	5,290	5,290	50	0.95%	50	0.95%
0011016	TAX COLLECTOR	369,145	392,115	389,930	389,930	(2,185)	(0.56%)	(2,185)	(0.56%)
0011017	PURCHASING	175,534	178,250	186,025	186,025	7,775	4.36%	7,775	4.36%
0011018	COMPTROLLER	630,792	673,575	704,220	704,220	30,645	4.55%	30,645	4.55%
0011019	TREASURER	118,406	160,640	164,740	164,740	4,100	2.55%	4,100	2.55%
0011020	INFORMATION SYSTEMS	769,985	821,120	888,270	888,270	67,150	8.18%	67,150	8.18%
0011021	PERSONNEL DEPARTMENT	496,309	512,165	534,570	534,570	22,405	4.37%	22,405	4.37%
0011022	CORPORATION COUNSEL	548,596	521,615	615,955	617,270	94,340	18.09%	95,655	18.34%
0011023	CITY CLERK	371,317	402,885	416,995	416,995	14,110	3.50%	14,110	3.50%
0011024	BOARD OF FINANCE	71,748	71,350	71,350	71,350	0	0.00%	0	0.00%
0011026	HOUSING CODE BOARD OF APPEALS	21	375	375	375	0	0.00%	0	0.00%
0011027	DEPARTMENT OF AGING	628,889	609,610	665,250	665,250	55,640	9.13%	55,640	9.13%
0011028	DOWNTOWN CORPORATION	30,000	30,000	30,000	30,000	0	0.00%	0	0.00%
0011029	VETERAN'S SERVICE	581	0	0	0	0	0.00%	0	0.00%
0011030	NVCOG	29,235	28,985	25,955	25,955	(3,030)	(10.45%)	(3,030)	(10.45%)
0011031	YOUTH SERVICES	383,383	393,415	407,490	407,490	14,075	3.58%	14,075	3.58%
0011033	INTERDISTRICT COOP PROGRAM	61,959	0	0	0	0	0.00%	0	0.00%
0011034	COMMUNITY PROMOTIONS	40,779	30,000	30,000	30,000	0	0.00%	0	0.00%
0011041	BOARDS AND COMMISSIONS	3,815	6,050	8,050	7,610	2,000	33.06%	1,560	25.79%
<b>TOTAL</b>	<b>GENERAL GOVERNMENT</b>	<b>\$5,574,744</b>	<b>\$5,795,460</b>	<b>\$6,154,715</b>	<b>\$6,155,590</b>	<b>\$359,255</b>	<b>6.20%</b>	<b>\$360,130</b>	<b>6.21%</b>
<b>FUNCTION</b>	<b>PUBLIC SAFETY</b>								
0012110	POLICE DEPARTMENT ADMINISTRATION	\$1,007,914	\$1,027,910	\$1,633,580	\$1,156,150	\$605,670	58.92%	\$128,240	12.48%
0012111	POLICE MAINTENANCE	282,161	369,980	327,980	327,980	(42,000)	(11.35%)	(42,000)	(11.35%)
0012112	POLICE PATROL & TRAFFIC	8,391,649	8,755,200	8,966,975	8,941,975	211,775	2.42%	186,775	2.13%
0012113	POLICE CRIMINAL INVESTIGATIONS	2,148,259	2,092,765	2,145,605	2,145,605	52,840	2.52%	52,840	2.52%
0012114	POLICE SPECIAL SERVICES	693,926	450,000	450,000	450,000	0	0.00%	0	0.00%
0012115	POLICE COMMUNICATIONS	1,330,698	1,472,560	1,504,300	1,503,300	31,740	2.16%	30,740	2.09%
	<b>SUB-TOTAL POLICE DEPT.</b>	<b>\$13,854,607</b>	<b>\$14,168,415</b>	<b>\$15,028,440</b>	<b>\$14,525,010</b>	<b>\$860,025</b>	<b>6.07%</b>	<b>\$356,595</b>	<b>2.52%</b>
0012211	FIRE DEPARTMENT	\$7,531,480	\$7,759,655	\$7,955,005	\$7,912,005	\$195,350	2.52%	\$152,350	1.96%
0012312	ANIMAL CONTROL	134,330	146,720	146,690	146,690	(30)	(0.02%)	(30)	(0.02%)
0012413	EMERGENCY MANAGEMENT	11,126	17,530	19,000	19,000	1,470	8.39%	1,470	8.39%
0012615	BUILDING INSPECTION	426,170	461,840	524,880	524,880	63,040	13.65%	63,040	13.65%
<b>TOTAL</b>	<b>PUBLIC SAFETY</b>	<b>\$21,957,713</b>	<b>\$22,554,160</b>	<b>\$23,674,015</b>	<b>\$23,127,585</b>	<b>\$1,119,855</b>	<b>4.97%</b>	<b>\$573,425</b>	<b>2.54%</b>
<b>FUNCTION</b>	<b>PUBLIC WORKS</b>								
0013010	PW ADMINISTRATION	\$337,431	\$340,680	\$363,125	\$359,905	\$22,445	6.59%	\$19,225	5.64%
0013011	PW ENGINEERING	765,354	812,545	861,975	860,975	49,430	6.08%	48,430	5.96%
0013012	PW LAND USE	186,491	218,725	235,440	235,440	16,715	7.64%	16,715	7.64%
0013013	PW BUILDING MAINTENANCE	1,295,791	1,166,540	1,195,805	1,193,805	29,265	2.51%	27,265	2.34%
0013015	PW STREETS	1,686,106	1,902,095	1,920,675	1,920,375	18,580	0.98%	18,280	0.96%
0013016	PW SOLID WASTE	1,011,088	1,135,950	1,133,970	1,133,670	(1,980)	(0.17%)	(2,280)	(0.20%)
0013017	PW FLEET MAINTENANCE	1,828,144	1,750,750	1,829,360	1,761,155	78,610	4.49%	10,405	0.59%
0013018	PW SNOW REMOVAL	1,364,783	1,100,000	1,179,200	1,179,200	79,200	7.20%	79,200	7.20%
0013019	PW MAJOR ROAD IMPROVEMENTS	2,065,191	2,185,000	2,585,000	2,185,000	400,000	18.31%	0	0.00%
0013020	PW RAILROAD MAINTENANCE	5,957	54,300	54,300	54,300	0	0.00%	0	0.00%
0013021	PW OTHER CITY BUILDINGS	336,698	310,500	205,000	205,000	(105,500)	(33.98%)	(105,500)	(33.98%)
0013026	PW FLEET	1,160,271	850,000	1,050,000	850,000	200,000	23.53%	0	0.00%
0013027	PW LINE PAINTING	162,999	103,500	221,000	161,000	117,500	113.53%	57,500	55.56%
0013028	STORM WATER MAINTENANCE	8,528	0	0	0	0	0.00%	0	0.00%
0013040	PW STREET LIGHTING	783,545	785,000	595,000	595,000	(190,000)	(24.20%)	(190,000)	(24.20%)
<b>TOTAL</b>	<b>PUBLIC WORKS</b>	<b>\$12,998,377</b>	<b>\$12,715,585</b>	<b>\$13,429,850</b>	<b>\$12,694,825</b>	<b>\$714,265</b>	<b>5.62%</b>	<b>(\$20,760)</b>	<b>(0.16%)</b>

## Operating Budget Summary

### Operating Budget Summary - (continued)

### General Fund Expenditures (continued)

ORGCODE	DEPARTMENT/ACTIVITY	2014 ACTUAL EXPENDITURE	2015 ORIGINAL BUDGET	2016 BUDGET REQUEST	2016 JOINT BOARD	REQUEST \$ INCREASE/ (DECREASE)	REQUEST % INCREASE/ (DECREASE)	JB \$ INCREASE/ (DECREASE)	JB % INCREASE/ (DECREASE)
<b>FUNCTION</b>	<b>HEALTH &amp; SOCIAL SERVICES</b>								
0014012	COMMUNITY SERVICES	\$66,034	\$71,540	\$81,075	\$81,075	\$9,535	13.33%	\$9,535	13.33%
0014210	BRISTOL/BURLINGTON HEALTH	2,919,015	3,158,815	3,318,640	3,264,825	159,825	5.06%	106,010	3.36%
0014314	BRISTOL PRESCHOOL					0	#DIV/0!	0	#DIV/0!
0014500	OUTSIDE AGENCIES	72,861	75,285	82,640	79,640	7,355	9.77%	4,355	5.78%
0014550	CEMETERY UPKEEP	74,500	74,500	79,075	79,075	4,575	6.14%	4,575	6.14%
0014654	SCHOOL READINESS PROGRAM	2,357,084	7,720	8,275	8,275	555	7.19%	555	7.19%
<b>TOTAL</b>	<b>HEALTH &amp; SOCIAL SERVICES</b>	<b>\$5,698,708</b>	<b>\$3,387,860</b>	<b>\$3,569,705</b>	<b>\$3,512,890</b>	<b>\$181,845</b>	<b>5.37%</b>	<b>\$125,030</b>	<b>3.69%</b>
<b>FUNCTION</b>	<b>LIBRARIES</b>								
0016010	MAIN LIBRARY	\$1,609,866	\$1,615,735	\$1,677,410	\$1,677,410	\$61,675	3.82%	\$61,675	3.82%
0016011	CHILDREN'S LIBRARY	63,692	59,200	58,700	58,700	(500)	(0.84%)	(500)	(0.84%)
0016012	MANROSS LIBRARY	317,994	350,195	355,005	355,005	4,810	1.37%	4,810	1.37%
0016014	LIBRARY BEQUEST	5,474	15,250	11,990	11,990	(3,260)	(21.38%)	(3,260)	(21.38%)
<b>TOTAL</b>	<b>LIBRARIES</b>	<b>\$1,997,026</b>	<b>\$2,040,380</b>	<b>\$2,103,105</b>	<b>\$2,103,105</b>	<b>\$62,725</b>	<b>3.07%</b>	<b>\$62,725</b>	<b>3.07%</b>
<b>FUNCTION</b>	<b>PARKS &amp; RECREATION</b>								
0017000	PARKS & RECREATION	\$2,197,604	\$2,355,190	\$2,430,120	\$2,429,105	\$74,930	3.18%	\$73,915	3.14%
<b>TOTAL</b>	<b>PARKS &amp; RECREATION</b>	<b>\$2,197,604</b>	<b>\$2,355,190</b>	<b>\$2,430,120</b>	<b>\$2,429,105</b>	<b>\$74,930</b>	<b>3.18%</b>	<b>\$73,915</b>	<b>3.14%</b>
<b>FUNCTION</b>	<b>DEBT SERVICE</b>								
0018010	LONG-TERM DEBT PRINCIPAL	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	0.00%
0018030	SHORT-TERM DEBT PRINCIPAL		0	0	0	0	100.00%	\$0	#DIV/0!
0018040	SHORT-TERM DEBT INTEREST	0	0	0	0	0	0.00%	0	0.00%
<b>SUBTOTAL DEBT SERVICE</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>\$0</b>	<b>0.00%</b>
0018050	DEBT SERVICE TRANSFER OUT	0	0	0	0	\$0	0.00%	\$0	0.00%
<b>TOTAL</b>	<b>DEBT SERVICE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
<b>FUNCTION</b>	<b>MISCELLANEOUS &amp; OTHER USES</b>								
0018101	RETIREMENT BENEFITS	\$75,585	\$73,965	\$0	\$0	(\$73,965)	(100.00%)	(\$73,965)	0.00%
0018102	EMPLOYEE BENEFITS	1,977,542	1,504,000	1,569,000	1,569,000	65,000	4.32%	65,000	4.32%
0018103	HEART & HYPERTENSION	720,298	672,500	0	0	(672,500)	(100.00%)	(672,500)	(100.00%)
0018105	INSURANCE	820,117	717,000	754,000	754,000	37,000	5.16%	37,000	5.16%
0018106	ALL OTHER	588,258	2,160,500	2,400,500	2,350,500	240,000	11.11%	190,000	8.79%
0018107	OTHER POST EMPLOYMENT BENEFITS	935,940	685,940	942,100	700,000	256,160	37.34%	14,060	2.05%
0018108	OPERATING TRANSFERS OUT	40,782,092	23,041,425	22,711,890	22,422,615	(329,535)	(1.43%)	(618,810)	(2.69%)
0018310	PUBLIC BUILDINGS	300,000	600,000	350,000	350,000	(250,000)	(41.67%)	(250,000)	(41.67%)
<b>TOTAL</b>	<b>MISCELLANEOUS &amp; OTHER USES</b>	<b>\$46,199,832</b>	<b>\$29,455,330</b>	<b>\$28,727,490</b>	<b>\$28,146,115</b>	<b>(\$727,840)</b>	<b>(2.47%)</b>	<b>(\$1,309,215)</b>	<b>(4.44%)</b>
<b>TOTAL</b>	<b>GENERAL CITY</b>	<b>\$96,624,004</b>	<b>\$78,303,965</b>	<b>\$80,089,000</b>	<b>\$78,169,215</b>	<b>\$1,785,035</b>	<b>2.28%</b>	<b>(\$134,750)</b>	<b>(0.17%)</b>
<b>FUNCTION</b>	<b>EDUCATION</b>								
0015000	EDUCATION	\$89,759,000	\$106,836,650	\$110,217,920	\$106,836,650	\$3,381,270	3.16%	\$0	0.00%
<b>TOTAL</b>	<b>EDUCATION</b>	<b>\$89,759,000</b>	<b>\$106,836,650</b>	<b>\$110,217,920</b>	<b>\$106,836,650</b>	<b>\$3,381,270</b>	<b>3.16%</b>	<b>\$0</b>	<b>0.00%</b>
<b>TOTAL</b>	<b>GENERAL FUND</b>	<b>\$186,383,004</b>	<b>\$185,140,615</b>	<b>\$190,306,920</b>	<b>\$185,005,865</b>	<b>\$5,166,305</b>	<b>2.79%</b>	<b>(\$134,750)</b>	<b>(0.07%)</b>